

# Travel, Meal and Hospitality Procedure

## Procedure #FIN-PRO-126

| Version | Version Date<br>(MM/DD/YYYY) | Next Review<br>Date<br>(MM/DD/YYYY) | Description of Changes                                                                                                      |
|---------|------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| 1       | 11/13/2019                   | 11/13/2024                          | Major revisions                                                                                                             |
| 2       | 09/21/2022                   | 09/21/2027                          | Revision for mileage allowance                                                                                              |
| 3       | 10/03/2023                   | 10/03/2028                          | Inclusion of SOS International software, seat selection, baggage fees and increases to the meal per diems                   |
| 4       | 03/20/2023                   | 03/20/28                            | Removal of pre-authorization form for travel, inclusions of Travelready software and change in business class airline seats |
| 5       | 06/11/2025                   | 06/11/2028                          | Addition of Binding officers and Vice Presidents travelling together                                                        |

|                            |                      |
|----------------------------|----------------------|
| Michelle O'Gay, Controller | 2/01/24              |
| <b>Policy Holder</b>       | <b>Date Reviewed</b> |

|                      |                       |
|----------------------|-----------------------|
| College Council      | 03/20/24              |
| <b>Advising Body</b> | <b>Date Consulted</b> |

|                                                               |                      |
|---------------------------------------------------------------|----------------------|
| David Johnson, Vice President, Finance and Corporate Services | 03/20/24             |
| <b>Approver (Name and Title)</b>                              | <b>Date Approved</b> |

## Purpose

Set out rules and principles for the reimbursement of expenses to ensure fair and reasonable practices, in support of the college's goals.

## Scope

The expense rules apply to any person in the organization making an expense claim, including the following:

- Students
- Appointees

- Members of the Board of Governors
- Volunteers
- Employees
- Consultants and contractors engaged by the college

In addition, every funding agreement between the college and a ministry or agency of the Government of Ontario is deemed to include the requirements of this procedure.

Where an agreement addresses the subject matter of this procedure, this procedure prevails over the relevant terms of the agreement if there is any conflict or inconsistency between them.

This procedure does not prevail over legislation or a collective agreement between the college and employees of the college.

## Definitions

| Word/Term | Definition                                                           |
|-----------|----------------------------------------------------------------------|
| Claimant  | Any person making a claim under this procedure                       |
| Approver  | Any person with the authority to make approvals under this procedure |
| Coupa     | Travel, Expense and PCard reconciliation system                      |
| Per Diem  | The meal allowance for each day                                      |

## Responsibility

All employees are held to the standards outlined in the Broader Public Sector (BPS) Accountability Act. Each manager, as the approver, is responsible for ensuring employees are compliant.

## Policy

Provide a framework of accountability to guide the effective oversight of college resources in the authorizing of reimbursement of allowable travel, meal and hospitality expenses. The college is committed to accountability, transparency, value for money and fairness, through the framework of this procedure.

## Procedures

### Failure to adhere to procedure

Should an employee fail to adhere to the Travel, Meal and Hospitality Procedure the supervisor will, upon notification of failure to adhere, take appropriate corrective action:

- If necessary, a written notification from the Accounting department will be issued to the employee and their supervisor and/or other appropriate management levels
- The employee's corporate card may be zero balanced and possibly suspended, and their authorization to travel will be reviewed and possibly revoked
- The employee may be subject to disciplinary action according to college procedure

- The claimant may be required to reimburse the college for ineligible expenses

Random spot checks will be conducted to ensure individuals are in compliance with this procedure.

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## 1.0 PRINCIPLES

This procedure is based on four key principles.

- A. Accountability - The college is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support the business objectives of the college.
- B. Transparency - The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public on the college's website.
- C. Value for money - College dollars are used prudently and responsibly. All expenses must be incurred in support of the college's business objectives and must be economical with due regard for health and safety and efficiency of operations and have the appropriate approvals before being incurred.
- D. Fairness - Legitimate and authorized expenses incurred during the course of the business of the college will be reimbursed. Individuals should not be financially disadvantaged as a result of undertaking authorized college business.

## 2.0 REQUIREMENTS

### 2.1 Approval

A new procedure "Safety and Security for Travel Outside of Ontario Procedure" has been developed to house pre-approvals for travel and the requirements that must be met by employees and students during college approved travel outside Ontario. This procedure includes 2 new software components through the [ISOS web portal](#):

1. [Travelready](#) – this is the electronic pre-approvals for travel outside Ontario.
2. International SOS – an app to register travel outside Ontario that includes travel restrictions and advisories.

Written/electronic approval is required for the following before any arrangements are made for:

- Travel for out of province (through [the Travelready portal](#))
- Travel within Ontario must be preapproved by your supervisor (e-mail authorization is considered approval for the purposes of this procedure). This will be validated on your expense claim and/or purchasing card reconciliation
- Hospitality events involving alcohol (Appendix A)

All travel is subject to the travel restrictions included in the Safety and Security for Travel Outside of Ontario Procedure

## 2.2 Authority to approve

The following chart identifies the minimum level for pre-approvals in [Travelready](#) for travel for everyone covered by this procedure. In limited cases, the authority for approval may be delegated.

|              | Outside Ontario<br>but within<br><u>North America</u> | Outside<br><u>North America</u> |
|--------------|-------------------------------------------------------|---------------------------------|
| Board Chair  | Board Exec. Comm. Member                              | Board Exec. Comm. Member        |
| Board Member | Board Chair                                           | Board Chair                     |
| President    | Board Chair                                           | Board Chair                     |
| VP           | President                                             | President                       |
| Employee     | VP                                                    | President                       |
| Consultant   | VP                                                    | President                       |

Note that these are the levels for pre-approving travel, not for approving any expenses related to travel.

The above authorizations are included in the [Travelready portal](#).

## 2.3 Expenses ineligible for reimbursement

- Items purchased for personal use
- Service charges related to the late payment of credit card charge
- Fines and / or court costs related to criminal acts, traffic violations, border crossing violations or related offences
- Additional costs for travelling with a companion, making voluntary changes to existing travel arrangements, 'no show' charges unless incurred as a result of business-related circumstances or extenuating personal circumstances, and unused or lost tickets
- Charges associated with accommodation related to movies, mini-bar, spas, etc.
- Club memberships
- Expenses related to attendance at political / fundraising events

## 2.4 Individuals approving claims (approvers)

Approvers are prohibited from approving their own expenses.

Expenses for more than one person can only be claimed by the most senior person present. Expenses cannot be claimed by an individual that are incurred by their approver (e.g., an executive who reports to the president cannot submit a claim that includes the cost of the president's lunch even if they were at the same event, with the result that the president would thereby approve their own expenses).

Approvers must:

- Provide approval only for expenses that were necessarily incurred in the performance of organization business
- Provide approval only for claims that include all appropriate documentation

For the purpose of this procedure, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with the intent of this procedure.

When exercising managerial discretion, the documentation should be provided so the rationale will be included in the claim file.

Approvers are accountable for their decisions, which should be:

- Based on good judgment and knowledge of the situation
- Exercised in appropriate circumstances
- Compliant with the principles set out in this procedure

When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:

- Able to stand up to scrutiny by the auditors and members of the public
- Properly explained and documented
- Fair and equitable
- Reasonable
- Appropriate

## 2.5 Individuals making claims (claimants)

All claims for reimbursement of travel, regardless of the payment method, must be submitted using [Coupa](#), (Travel, Expense and PCard Reconciliation system) and must adhere to the following:

- All appropriate pre-approvals must be obtained before incurring any expenses.
- Pre-approvals for travel outside Ontario are completed using the [Travelready](#) portal, no pre-approval documentation is required to attach to your expense claim or PCard reconciliation in Coupa
- Pre-approvals for travel within Ontario and hospitality events including alcohol forms should be attached to your expense claim or PCard reconciliation in Coupa
- All claims are to be submitted on a monthly basis. Claims that pertain to the current fiscal year must be submitted before March 31 of that fiscal year to ensure the expense is captured in the correct accounting year
- Where a receipt is required and is missing or you were unable to obtain these from the vendor, a written explanation (Appendix C) is to be submitted with the claim to provide the approver with adequate information for decision-making
- Any overpayments are to be immediately repaid to the college, they are considered debts owing to the college

- If an individual ceases their relationship with the college, they are to submit any claims for expenses before leaving

### 3.0 TRAVEL

For the purpose of this procedure, travel does not refer to a person's regular commute to work. Expenses related to a person's regular commute and related parking are not reimbursable.

The college will pay legitimate travel expenses related to travel on college business such as registration, accommodation, meals, and transportation, etc.

Claimants are always encouraged to use the most economical and / or practical mode of transportation.

When travelling from home, claim the lesser mileage of home to the destination, or college to the destination.

#### 3.1 Special status for international travel

For some college employees, the requirement to travel internationally may be considered integral to their work. To ensure that the approvals process does not have an undue negative effect on the ability of the college to conduct business, these individuals may have the opportunity to request the president (or the Board Chair in the case of the president) to approve international travel according to a schedule in advance (Appendix D).

### 4.0 TRANSPORTATION

#### 4.1 Airplane

Air travel is permitted if it is the most practical and economical way to travel.

Economy standard class, along with a paid seat selection and baggage fees, is the standard option for ticket purchase. Business class air travel will be considered to support employee health and well-being. The physical impact of long flight times and the requirement that the employee be rested and able to work upon arrival are factors to consider. Travel in business class is permitted for international flights outside the Continental USA and the Caribbean, or if related to the provision of reasonable accommodation (e.g., health reasons). Travel in business class must have prior approval by a vice president or the president (or the Board Chair in the case of travel by the president).

Any upgrade charge that has not been pre-approved is at the personal expense of the claimant and is not eligible for reimbursement.

#### 4.2 Train

Travel by train is permitted when it is the most practical and economic way to travel.

A coach class economy fare is the standard. Business class may be acceptable with prior approval by the vice president or president in limited circumstances such as:

- The need to work with a team while travelling
- Choosing a travel time that allows you to reduce expenditures on meals or accommodation (e.g., compare an economy (coach) class ticket plus a meal, with the cost of a business class ticket, where the meal is included)
- Accommodation requirements
- Health and safety considerations

International train travel should be at the Canadian equivalent to coach class.

## 4.3 Vehicle

### 4.3.1.1 Choosing the appropriate vehicle

When road transportation is the most practical, economical way to travel, you may elect any of the following:

- Public transit (train, bus, taxi/Uber etc.)
- Rental vehicle
- Personal vehicle

If you elect to use your personal vehicle, please refer to Section **4.3.1.3** for additional details.

Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries and highways, when driving on college business.

### 4.3.1.2 Rental vehicle

When renting a vehicle for college business, the rental form must name Georgian College and name all drivers of the rental vehicle to ensure the college, as the employer, provides liability coverage.

When renting, use the federal [rental car directory](#) to find appropriate agencies. If you are under the age of 25, please contact purchasing for an appropriate rental vehicle agency.

When renting a vehicle, a compact or intermediate model or its equivalent is to be the norm. Any exceptions must be:

- Documented and approved prior to the rental if possible
- Guided by the principle that the rental vehicle is the most economical and practical size, taking into account the business purpose, number of occupants and safety (including weather) considerations

Luxury and sports vehicles exceeding \$85,000 are prohibited.

Before accepting a rental vehicle, do an external and internal check to ensure you are not charged for prior damage.

To avoid higher gasoline charges, refuel your rental car before returning it.

All Georgian College employees renting vehicles for college business that have a corporate purchasing card must use it to pay for the rental and decline the Damage Waiver Insurance (please see below for conditions to this rule); those employees that do not have a corporate card and are renting a vehicle must purchase the Damage Waiver Insurance offered by the rental agency, the cost of which is eligible for reimbursement.

If renting a vehicle, the following conditions apply if the corporate card is being used for insurance:

- Only one rental car per card at a time during a rental period
- There must be a full calendar day waiting period between rentals
- Vans (unless they seat less than eight people, are under  $\frac{3}{4}$  ton, and are not designed for recreational use), trucks (including pick-up trucks), and trailers are prohibited
- The rental period must not exceed 30 days

If any of these conditions do apply, you must purchase the Damage Waiver Insurance.

#### 4.3.1.3 Personal vehicle

If you use your personal vehicle while on college business, the following applies:

- The college assumes no financial responsibility for personal vehicles. The college will, however, pay the kilometric rate if you are using your own vehicle for college business
- The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability
- It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle. For clarity, your personal insurance provides your primary coverage in case of an accident
- The college will not reimburse the costs of insurance coverage for business use, physical damage or liability
- The college is not responsible for reimbursing deductible amounts related to insurance coverage
- In the event of an accident, you will not be permitted to make a claim to the college for any resulting damages

#### 4.3.1.4 Accident reporting

All accidents must be reported immediately to local law enforcement authorities and your immediate supervisor. In addition:

- If you are using a college vehicle, advise the appropriate college staff (see Health and

Safety Procedure HS-112 – Safe Operation of a College Vehicle)

- If you are using a rental vehicle, advise the rental car agency and contact the number located on the back of the corporate purchasing card to initiate a claim and advise the legal services coordinator
- If you are using a personal vehicle, advise your insurance company

#### 4.4 Taxi/Uber

Travel by means other than taxi/Uber is considered the norm, however, taxi/Uber may be justified in cases where:

- Travel to other modes of public transportation or to pickup/return rental vehicle
- Group travel by cab is more economical than the total cost of having individuals travel separately by public transit or shuttle
- Taking a taxi/Uber allows you to meet an unusually tight schedule for meetings
- Other means of transportation is not available in a timely / predictable manner or would be unsuitable

### 5.0 ACCOMMODATION

#### 5.1 Non-travel accommodation

In the normal course of business, reimbursement for overnight accommodation within your primary office area will be neither authorized nor approved. However, in emergency or highly unusual situations exceptions will be considered. For example:

- You are required to remain close to your office for extended periods well beyond standard working hours
- Your services are deemed necessary (and approved accordingly) for the purposes of emergency or crisis management

#### 5.2 Travel-related accommodation

Reimbursement will be made for single accommodation in a standard room. Government or corporate rates should be sought where available.

There will be no reimbursement for hotel suites, executive floors or concierge levels when travelling unless it is required for hosting outside guests and represents a more effective and economical alternative than paying for other hotel facilities or services.

In selecting accommodation, claimants should take into account the additional costs of transportation, parking, meals, etc. that could result in a higher total cost for travel.

Claimants will not be reimbursed for movie or game rentals, mini bar service, and other hotel services such as health clubs, personal grooming and spa services, etc. If you wish to use these services it is recommended you request a separate invoice for these services so they do not appear

on the receipts you are submitting.

Penalties incurred for non-cancellation of guaranteed hotel reservations are the claimant's responsibility and may be reimbursed only in an exceptional circumstance.

Private stays with friends or family are acceptable, and a cash payment or gift may be provided to the friends and family:

- A maximum of \$30 per night is allowed for accommodation including any meals with friends or family, in lieu of commercial accommodation. Instead of a receipt, you must submit a written explanation describing the purpose of the trip, identifying the host and the number of days you stayed
- The \$30 value may be given in the form of a small gift (which must be accompanied by a receipt) or by cash or cheque

## 6.0 MEALS

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.

Reasonable and appropriate meal expenses may be reimbursed. You may incur a meal expense when you are on college business and:

- You are away from your usual office area (i.e., at least 24 km)
- You are at another college campus location conducting business over a normal meal period
- You are conducting a business meeting that occurs over a normal meal period
- When the reimbursement of meal expenses is clearly reasonable and justifiable as a direct result of an employee's duties
- You are working continuously for more than three hours beyond your normal hours.

Meal expenses will be reimbursed at the established meal reimbursement rates, regardless of the actual meal costs. This is a meal allowance and should not be put on the college corporate card. Taxes and gratuities are included in the meal allowance reimbursement rates. Receipts are not required to be submitted with meal claims or retained by the individual.

In limited and exceptional circumstances (e.g. health considerations, limited options available) where a meal expense is higher than the meal allowance, the actual cost of the meal may be reimbursed. In these situations, the claim for meal reimbursement must be accompanied by an original itemized receipt and a written rationale for exceeding the rate. A credit card slip alone is not sufficient. Approval is subject to managerial discretion.

Reimbursement will not be provided for meals consumed at home or meals included in the cost of transportation, accommodation, seminars or conferences.

The cost of meals consumed after hours or at lunch meetings between two or more individuals without a clear business purpose, which ordinarily could be conducted during normal working hours, is not eligible for reimbursement.

## 6.1 Meal rates in Canada

Reimbursement for meal expenses incurred in Canada is subject to the meal reimbursement rates set out below. These rates are a per diem and include incidental expenses (water, coffee, snack etc.), taxes and gratuities.

| Meals     | Maximum Amount |
|-----------|----------------|
| Breakfast | \$20           |
| Lunch     | \$30           |
| Dinner    | \$50           |

## 6.2 Meal rates outside of Canada

Georgian College uses the federal reimbursement rates for meal expenses outside Canada as set out in the appendices of the National Joint Council Travel Directive, or successor directive. These rates are a per diem and include taxes and gratuities.

Per diems in the United States of America are the same as in Canada but paid in US funds. While travelling within North America, no additional incidental expenses above the per diems are permitted. The meal per diems have been increased to allow for incidental expenses during the day.

You can find these documents on the [Federal Government](#) website (to look up the Travel Directive).

The two relevant appendices are:

- Appendix C – Allowances – Modules 1, 2 and 3
- Appendix D – Allowances – Module 4

Exceptions to the above rates may be granted with approval of claimant's supervisor if the claimant has submitted their request along with a clearly documented rationale which describes the circumstances and reason for the request (Appendix C).

## 7.0 OTHER TRAVEL-RELATED EXPENSES

### 7.1 Passports, Visas and immunization

You may be reimbursed for the cost of a passport, visa, immunizations and medications if you are travelling outside of Canada and they are necessary for such travel.

It is the employee's responsibility to ensure they have a valid passport that does not expire within six months of the return date of the trip.

It is the employee's responsibility to ensure that they have the proper immunizations to travel to their destination(s) and return to Canada. Refer to the [Health Canada Health Publications](#) for requirements.

## 7.2 Personal care

If travelling on business for five consecutive days or more, reimbursement is allowed within reasonable limits for expenses such as:

- Laundry
- Dry cleaning
- Hotel valet services (e.g., shirt pressing, suit steaming).

Itemized receipts are required. You will not be reimbursed for personal or recreational items.

## 7.3 Tips/gratuities

You may be reimbursed for reasonable gratuities for porter, hotel room services, and taxi/Uber. Keep a record of gratuities paid.

## 7.4 Medical and Travel Insurance

### 7.4.1 Travelling in Canada

Eligible employees are covered under provincial health insurance and the college's health insurance plans in the event of illness or injury. The cost of additional private medical / health insurance will not be reimbursed for travel within Canada for employees.

### 7.4.2 Travelling outside Canada

Eligible employees are covered under the college's health insurance plans for out-of-country medical insurance. Please contact Human Resources to determine if you are an eligible employee. Extra insurance may be arranged based on individual circumstances. If deemed medically necessary, it will be reimbursed by the college.

Employees not currently covered under the employer's health insurance plans are responsible for arranging appropriate out-of-country medical insurance. This cost is reimbursable and can be charged on the corporate procurement card unless it is automatically provided by bookings using the corporate card.

When purchasing out-of-country medical insurance, it is advised that you also purchase the option that allows for immediate payment of costs at the time of the incident (i.e., up-front payment option).

#### NOTE:

- The college is not responsible for any expenses not covered under the out-of-country medical insurance – either employer provided or that purchased by the traveler
- No out-of-country travel insurance will cover any pre-existing medical conditions. It is the responsibility of the individual to determine what insurance coverage they have in

- place
- Individuals are responsible to ensure adequate medical insurance is in place before any out of country travel takes place. Review your out-of-country policy to ensure it is adequate

## 8.0 NON-TRAVEL RELATED EXPENSES

### 8.1 Inter-agency co-operation

The college may provide support, including meals and refreshments to staff from other institutions, including BPS agencies, during discussions or conferences on issues of mutual interest and / or co- operation that seek to further either institutional or government objectives. Such expenses must be approved by a vice president or their designate.

### 8.2 Work-related expenditures for college staff

Expenses, such as meals and refreshments for work-related activities and events involving college staff, can be reimbursed if approvals are obtained from the vice president or their designate. Examples would be activities intended to advance:

- The education and training of students and the public
- The objects of the college as defined in section 2.2 and 2.3 of the Colleges of Applied Arts and Technology Act 2002
- The college's own strategic direction
- Professional development of staff
- Government policy

### 8.3 Hospitality

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities paid out of college funds to people who are not engaged in work for the college or any BPS agency, or provincial ministry or agency.

Functions involving only people who work for the college are not considered hospitality functions and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of anyone covered by this procedure.

Expenses that do not fit the definition of college hospitality will not be reimbursed. Examples of such expenses would be:

- Office social events
- Retirement parties
- Holiday lunches

Hospitality may be extended in an economical and consistent manner when:

- It can facilitate college business
- It is considered desirable as a matter of courtesy or protocol.

Prior written approval is required for hospitality events where alcohol will be served (Appendix A) whether you are using the corporate purchasing card or claiming out of pocket expenses.

Hospitality may be extended on behalf of the college when:

- Engaging in discussion of official public matters with, or sponsoring formal conferences for:
  - Business and industry
  - Public interest groups
  - Labour groups
- Providing people from national, international, or charitable organizations with an understanding or appreciation of the workings of the college
- Honouring distinguished people for exceptional public service
- Conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector
- Donor stewardship
- Events related to the functioning of the hospitality program at the college
- Other hospitality functions as approved by the president

#### 8.4 Alcohol

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. Reimbursement of alcohol expenses is allowed only when the appropriate approvals are in place. Prior written approval is required (Appendix A), from the president (with no delegation of the authority) whether you are using the corporate purchasing card or claiming out of pocket expenses.

If a hospitality event is hosted by the president, the president must seek prior approval from the Chair of the Board.

If the hospitality event is planned at the request of the Chair of the Board of Governors, the Chair must provide prior written authorization by a Board Executive Committee member to the president to permit the service of alcohol.

Hospitality may include the consumption of alcohol at a meal or a reception with invitees as defined above.

Alcohol should be provided in a responsible manner, e.g., food must always be served when alcohol is available. The department hosting the event must ensure that any required liquor licenses are obtained and that the event complies with all applicable laws.

Preference should be given to wine, beer and spirits produced in Ontario.

For some parts of the college, the hospitality program for example, the service of alcohol at hospitality

events may be considered integral to education and training. To ensure that the approvals process does not have an undue negative effect on the ability of these programs to conduct business, they may apply for special status (Appendix B) that would allow the Board Chair to approve the service of alcohol at hospitality events in advance.

## 8.5 Gifts

The college has established a student award in lieu of gifts. The awards officer can be contacted to request specially designed thank you cards to present to speakers and guests.

Where this approach is not suitable, appropriate gifts of appreciation, with a small intrinsic value, of up to \$30, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for the college. Detailed receipts must accompany any claim for reimbursement.

## 9.0 BEFORE TRAVELLING

### 9.1 Consider alternatives to travelling

Prior to requesting approval to travel, other options for meetings should be considered including audio and videoconferencing.

### 9.2 Make necessary arrangements

There is a process to follow for all people wishing to be reimbursed for travel expenses:

- Obtain pre-approval for all travel through [Travelready](#). If the travel is within Ontario, the pre-approval will be validated on the expense claim or purchasing card reconciliation
- If there is a change in itinerary, the individual should:
  - report any changes to their approver as soon as possible
  - make appropriate and cost-effective changes to any travel arrangements
- If an individual has a corporate procurement card, it should be used wherever possible to pay for travel expenses, with the exception of meal allowances
- Necessary travel documents, etc. (e.g., passports, visas, immunizations, medications, insurance, etc.) should be obtained before departure
- Work with your approver to ensure that travel arrangements include accommodation for any special needs
- Participation in frequent flyer or other loyalty programs is permitted provided that the most cost effective and / or practical accommodation or method of travel is selected

Loyalty points can be redeemed at the user's discretion. However, they cannot be redeemed for cash by using the points for business purposes and then submitting a claim for reimbursement. Claimants are responsible for complying with income tax rules and regulations regarding the accumulation of loyalty points on business trips and any subsequent personal use of them when using their personal credit cards, rather than the corporate card.

### 9.3 Cash advances

Cash advances may be granted up to a maximum of \$1,000 for travelling within Ontario and to a maximum of \$2,500 for travel outside of Ontario. Cash advances must not exceed the approved total planned cost of the proposed travelling.

Any exceptions to this rule must be approved by the employees' vice president. A request for a cash advance can be submitted through PeopleSoft Finance. The requester will need to complete the form outlining the purpose of the advance, the details of what the advance will be used for by line, the amount for each line item and attach supporting documentation for the request. Once the advance is completed and submitted, it will be routed to that individual's supervisor for approval and then subsequently to accounting for final approval. Once the advance has been fully approved, payment will be made via direct deposit to the employee's bank account on the next cheque run. Incurred expenses are to be receipted and claimed in Coupa net of the advance. Reimbursement will be based on reimbursable costs claimed less the amount of the cash advance. Should the actual reimbursable costs be less than the cash advance, then the appropriate repayment to the college should be made. An approved request form, and subsequent payment of a travel advance, does not constitute certified approval of the items claimed or amount spent.

A second cash advance will not be issued while any other cash advance for the same individual remains outstanding.

### 9.4 Travel outside of Ontario and North America

If travelling outside of Ontario and North America, employees must obtain pre-approval using [Travelready](#) and download the International SOS assistance app (Safety and Security for Travel outside of Ontario procedure) to ensure they meet the requirements prior to travel.

When planning any travel, consider business continuity and risk management for college operations.

- It is mandatory that binding officers should avoid traveling together via the same aircraft and **highly** advisable that they do not travel together using other modes of transportation.
- Vice Presidents are advised not to travel together on the same aircraft.

These measures are intended to protect the organization's leadership continuity in the event of unforeseen incidents.

## 9.5 Documentation

Good record-keeping practices must be maintained for verification and audit purposes.

## 10.0 AFTER TRAVELLING

### 10.1 Procedures for submitting expense claims / monthly purchasing card

**reconciliation approval** All travel, and travel related expenses incurred while on college business, regardless of the payment method are to be reported using [Coupa](#).

The Accounting department reserves the right to question and investigate expenses that appear to be unreasonable and draw them to the attention of the approving supervisor. In such circumstances, the expense will not be paid or will only be paid with the initial of the supervisor.

Coupa should specifically state ([how to create an expense form job aids link](#)):

- a) The description/reason of the trip
- b) The amount(s) of expense and to which account(s) it is to be charged within the college
- c) If there is more than one person, the names and company of the attendees
- d) The date on which the expenses were incurred
- e) Where the individual travelled from and travelled to. The purpose of the trip must be stated
- f) The total kilometres travelled on the trip
- g) Additional amounts being claimed for reimbursement under the appropriate categories on the form including details regarding other expenses under the remarks heading

When applicable, whether submitting an expense claim or PCARD reconciliation, the following must be included in the submission:

- Itemized receipts (when using credit cards to pay for travel/hospitality expenses, please include both the “customer” copy of the credit card slip that includes the gratuity and the itemized receipt from the hotel, restaurant etc. Only credit card receipts with the name of the individual who is claiming the expense will be accepted)
- If applicable, attach pre-approval forms such as Out of Province Pre-approval form, Pre-approval Hospitality Events Involving Alcohol, or Special Status forms, etc. If these forms are not attached, the claim will be sent back to the claimant
- Any written explanations (Appendix C) approved by your supervisor for reasons you may have had exceptions to the Travel, Meal and Hospitality Procedure

### 10.2 Consultants and other contractors

Reimbursement for allowable expenses under this procedure can be claimed only when the

contract with the college specifically allows for it. These expenses will be in accordance with the college kilometres rates and per diems.

## Related Materials

|            |                                                                                    |
|------------|------------------------------------------------------------------------------------|
| APPENDIX A | <a href="#"><u>Pre-Approval for Hospitality Events Involving Alcohol</u></a>       |
| APPENDIX B | <a href="#"><u>Special Status for Service of Alcohol at Hospitality Events</u></a> |
| APPENDIX C | <a href="#"><u>Missing Receipt Exception Form</u></a>                              |
| APPENDIX D | <a href="#"><u>Special Status International Travel</u></a>                         |

[Broader Public Sector – Travel, Meal and Hospitality Expenses Directive](#)

Safety and Security for Travel Outside of Ontario Procedure